

## **PERFORMANCE STANDARDS FOR IRS EMPLOYEES**

The performance of Internal Revenue Service employees is based on a number of critical job elements for each position. Each job element contains performance standards by which the employees' yearly evaluations are determined.

The critical job elements for Revenue Officers (collection personnel) include:

- Investigation and Analysis
- Case Decisions
- Time and Workload Management
- Accounts Maintenance
- Customer Relations

The performance standards under the Customer Relations element require the Revenue Officer to "conduct business in a courteous, professional manner even under duress," to "listen to and consider the taxpayers' point of view," and to "ensure that taxpayers' rights are observed and protected."

The critical job elements for Revenue Agents (examination personnel) include:

- Workload Management
- Application of Accounting/Auditing Principles
- Issue Identification
- Fact Finding
- Application of Tax Law
- Written Product
- Customer Relations

The performance standards under the Customer Relations element require the Revenue Agent to handle contacts and discussions in a "businesslike and professional manner," to "listen to and consider the speaker's point of view," and to "explain the examination and appeals processes to taxpayers so that they are fully aware of their rights."